



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Employers' Identification Numbers.

OMB Control Number: 1545-0003.

Type of Review: Extension without change of a currently approved collection.

Description: Taxpayers required to have an identification number for use on any return, statement, or other document must prepare and file Form SS-4 or Form SS-4-PR (Puerto Rico only) to obtain a number. The information is used by the IRS and the Social Security Administration in tax administration and by the Bureau of the Census for business statistics.

Form: SS-4-PR, SS-4.

Affected Public: Businesses or other for-profits, Not-for-profit organizations, Government agencies.

Estimated Number of Respondents: 2,419,064.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,612,708.

Estimated Time per Response: 34 minutes.

Estimated Total Annual Burden Hours: 903,116.

2. *Title:* Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons and Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction.

OMB Control Number: 1545-0049.

Type of Review: Extension without change of a currently approved collection.

Description: IRS uses Form 990-BL to monitor activities of black lung benefit trusts, and to collect excise taxes on these trusts and certain related persons if they engage in proscribed activities. The tax is figured on Schedule A of Form 990-BL. Form 6069 is used by coal mine operators to figure the maximum deduction to a black lung benefit trust. If excess contributions are made, IRS uses the form to figure and collect the tax on excess contributions.

Form: 990-BL, 6069.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 23.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 23.

Estimated Time per Response: 34.25 hours for Form 990-BL, 10 hours for Form 6069.

Estimated Total Annual Burden Hours: 764.

3. *Title:* Form 1028--Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

OMB Control Number: 1545-0058.

Type of Review: Extension without change of a currently approved collection.

Description: Farmers' cooperatives must file Form 1028 to apply for exemption from Federal income tax as being organizations described in IRC section 521. The information on Form 1028 provides the basis for determining whether the applicants are exempt.

Form: 1028.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 50.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 50.

Estimated Time per Response: 71.88 hours.

Estimated Total Annual Burden Hours: 3,594.

4. *Title: Form 4029---Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.*

OMB Control Number: 1545-0064.

Type of Review: Extension without change of a currently approved collection.

Description: Form 4029 is used by members of recognized religious groups to apply for exemption from social security and Medicare taxes under IRC sections 1402(g) and 3127. The information is used to approve or deny exemption from social security and Medicare taxes.

Form: 4029.

Affected Public: Individuals and households.

Estimated Number of Respondents: 3,754.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 3,754.

Estimated Time per Response: 61 minutes.

Estimated Total Annual Burden Hours: 3,792.

5. *Title: Heavy Highway Vehicle Use Tax Return.*

OMB Control Number: 1545-0143.

Type of Review: Revision of a currently approved collection.

Description: Form 2290 is used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

Form: 2290, 2290-SP.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 629,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 629,000.

Estimated Time per Response: 42.86 hours.

Estimated Total Annual Burden Hours: 27,120,040.

6. *Title:* International Boycott Report.

OMB Control Number: 1545-0216.

Type of Review: Revision of a currently approved collection.

Description: Form 5713 and related Schedules A, B, and C are used by any entity that has operations in a "boycotting" country. If that entity cooperates with or participates in an international boycott it loses a portion of the foreign tax credit, or deferral of FSC and IC-DISC benefits. The IRS uses Form 5713 to determine if any of the above benefits should be lost. The information is also used as the basis for a report to Congress.

Form: 5713 and Schedules A-C.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,632.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 5,632.

Estimated Time per Response: 25.5 hours.

Estimated Total Annual Burden Hours: 143,498.

7. *Title:* Claims for credit or refund by tax return preparers or appraisers.

OMB Control Number: 1545-0240.

Type of Review: Extension without change of a currently approved collection.

Description: Internal Revenue Code section 6696(c) sets forth the procedure for claiming a refund by a tax return preparer who has overpaid any of the tax return preparer's penalties. TD 9436 contained final regulations implementing amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code (Code) and related provisions under sections 6060, 6107, 6109, 6696, and 7701(a)(36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008. 26 CFR 1.6696-1 outlines the procedures for claims for credit or refund by tax return preparers or appraisers.

Notwithstanding section 301.6402-2(c), Form 6118, "Claim for Refund of Income Tax Return Preparer and Promoter Penalties," is the form prescribed for making a claim as provided in this section with respect to penalties under sections 6694 and 6695.

Form: 6118.

Affected Public: Individuals and households.

Estimated Number of Respondents: 10,000.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 10,000.

Estimated Time per Response: 68 minutes.

Estimated Total Annual Burden Hours: 11,400.

8. *Title:* Request for Copy of Tax Return.

OMB Control Number: 1545-0429.

Type of Review: Extension without change of a currently approved collection.

Description: 26 USC 7513 allows for taxpayers to request a copy of a tax return. Form 4506 is used by a taxpayer to request a copy of a Federal tax form. The information provided will be used for research to locate the tax form and to ensure that the requester is the taxpayer or someone authorized by the taxpayer.

Form: 4506

Affected Public: Individuals and households.

Estimated Number of Respondents: 325,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 325,000.

Estimated Time per Response: 48 minutes.

Estimated Total Annual Burden Hours: 260,000.

9. *Title:* Form 4810--Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

OMB Control Number: 1545-0430.

Type of Review: Extension without change of a currently approved collection.

Description: Form 4810 is used to request a prompt assessment under IRC Section 6501(d). IRS uses this form to locate the return to expedite processing of the taxpayer's request.

Form: 4810.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 4,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 4,000.

Estimated Time per Response: 6.2 hours.

Estimated Total Annual Burden Hours: 24,800.

10. Title: TD 7898 - Employers Qualified Educational Assistance Programs.

OMB Control Number: 1545-0768.

Type of Review: Extension without change of a currently approved collection.

Description: Respondents include employers who maintain education assistance programs for their employees. The information verifies that programs are qualified and that employees may exclude educational assistance from their gross incomes. Section 127(a) of the Internal Revenue Code provides that the gross income of any employee does not include amounts paid or expenses incurred by an employer if furnished to the employee pursuant to a qualified educational assistance program. Section 127(b) sets forth the requirements which must be met in order for a program to be a qualified educational assistance program. Among these requirements, section 127(b)(1) requires that a program be a separate written plan of the employer. Treas. Reg. section 1.127-2(b) restates this requirement. No advance approval of the plan is required. Employees must be notified of the availability and terms of the program. Section 127(b)(6) and Treas. Reg.

section 1.127 2(g). Pursuant to section 6001, substantiation may be required to verify that employees are entitled to exclude the value of such benefits from their gross incomes.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,200.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 5,200.

Estimated Time per Response: 7 minutes.

Estimated Total Annual Burden Hours: 615.

11. Title: Inspection of Applications for Tax Exemption and Applications for Determination

Letters for Pension and Other Plans.

OMB Control Number: 1545-0817.

Type of Review: Extension without change of a currently approved collection.

Description: Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. The Internal Revenue Service needs the required information to comply with requests for public inspection.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 42,370.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 42,370.

Estimated Time per Response: 12 minutes.

Estimated Total Annual Burden Hours: 8,538.

12. Title: Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax.

OMB Control Number: 1545-0916.

Type of Review: Extension without change of a currently approved collection.

Description: Section 505(c) of the Internal Revenue Code provides that an organization will not be recognized as exempt under section 501(c)(9) as a voluntary employees' beneficiary association, under section 501(c)(17) as a trust forming part of a plan for the payment of supplemental unemployment compensation benefits, or under section 501(c)(20) as a trust forming part of a qualified group legal services plan unless notification is given to the Internal Revenue Service. The temporary regulations provide that the notice is filed by submitting a properly completed and executed Form 1024, "Application for Recognition of Exemption Under Section 501(a)" together with specified additional information. The temporary regulations further provide that an organization or trust that has previously notified the Internal Revenue Service of its claim to exemption under sections 501(c)(9), (17) or (20) or its claim to exempt status under those sections pursuant to another provision of the Internal Revenue Code, is not required under section 505(c) to submit a revocation.

Section 1042(a) of the Internal Revenue Code provides that a taxpayer may elect not to recognize gain on the sale of certain "qualified securities" to an employee stock ownership plan (ESOP) or worker owned cooperative, where "qualified replacement property" is purchased within a specified period. Section 1042(b)(4) requires that a written statement (described in

section 1042(b)(4)(B)) be filed along with such an election. The temporary regulations at section 1.1042-1T (Q&A 3) require that a taxpayer elect section 1042(a) treatment by attaching a statement to his income tax return. Section 1.1042-1T (Q&A 2(d) requires the taxpayer to file a written statement of the employer whose employees are covered by the ESOP, consenting to the application of section 4978(a).

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 8,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 8,000.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 4,000.

13. Title: Form 2587--Application for Special Enrollment Examination.

OMB Control Number: 1545-0949.

Type of Review: Revision of a currently approved collection.

Description: This information relates to the determination of the eligibility of individuals seeking enrollment status to practice before the Internal Revenue Service.

Form: 2587.

Affected Public: Individuals and households.

Estimated Number of Respondents: 11,000.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 11,000.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 11,000.

***Authority:** 44 U.S.C. 3501 et seq.*

Dated: October 23, 2018.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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